

# Administration

**TABLE 2 – SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1990-91 TO 2000-01  
(In thousands of dollars)**

Revenue source	1990-91	1995-96	1999-00	2000-01
1	2	3	4	5
Local taxes on state-assessed properties <sup>a</sup> .....	\$804,364	\$747,372	\$757,926	\$672,561
Private car taxes .....	1,604	5,346	6,740	6,339
Fuel taxes and fees:				
Motor vehicle fuel license taxes: <sup>b</sup>				
Gasoline tax .....	1,880,057	2,459,261	2,623,631	2,700,248
Jet fuel tax .....	1,203	1,517	2,536	2,726
Subtotals .....	1,881,260	2,460,778	2,626,167	2,702,975
Diesel and use fuel taxes <sup>c</sup> .....	219,908	366,409	451,928	487,515
Fees .....	97	167	277	270
Subtotals .....	220,004	366,576	452,205	487,785
Fuel total .....	2,101,264	2,827,354	3,078,372	3,190,759
Sales and use taxes and fees: <sup>d</sup>				
State taxes <sup>e,h</sup> .....	13,416,482	15,851,326	21,327,122	22,062,150
State disaster relief tax <sup>f</sup> .....	423,068	-10	2	1
Local revenue fund state sales tax <sup>g</sup> .....	—	1,581,004	2,125,085	2,277,235
Public safety fund sales tax <sup>h</sup> .....	—	1,581,001	2,125,102	2,277,235
City and county taxes .....	2,835,805	3,161,328	4,195,761	4,558,083
County transportation tax .....	717,309	789,199	1,048,743	1,139,592
Special district taxes .....	1,502,082	1,988,655	2,783,553	3,043,550
Fees .....	1,641	1,227	826	534
Totals .....	18,896,386	24,953,730	33,606,195	35,358,377
Alcoholic beverage taxes: <sup>d</sup>				
Taxes on beer and wine .....	31,143	140,335	147,199	150,630
Taxes on distilled spirits .....	98,497	127,001	134,970	137,821
Totals .....	129,640	267,336	282,168	288,451
Cigarette and tobacco products taxes: <sup>d</sup>				
Cigarette tax <sup>i</sup> .....	207,290	170,543	132,199	126,664
Cigarette and tobacco products surtax <sup>j</sup> .....	539,923	461,878	373,193	350,172
Breast cancer research cigarette stamp tax <sup>k</sup> .....	—	34,115	29,326	30,722
Children and families first cigarette stamp tax <sup>l</sup> .....	—	—	686,146	650,068
Totals .....	747,213	666,536	1,220,864	1,157,626
Electrical Energy Tax .....	40,248	42,207	47,772	47,931
Natural Gas Surcharge <sup>m</sup> .....	—	—	—	30,511
Emergency Telephone Users' Surcharge .....	65,896	74,107	106,007	121,640
Universal Telephone Service Tax <sup>n</sup> .....	14	—	—	—
Timber Yield Tax .....	25,165	28,430	24,600	25,575
Hazardous substances taxes and other environmental fees <sup>o</sup> .....	217,443	274,000	329,756	346,267
Grand totals .....	\$23,029,239	\$29,886,418	\$39,460,400	\$41,246,038 <sup>p</sup>

a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

e. Effective July 15, 1991, the state sales tax rate was increased to 5-1/2 percent from 4-3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4-3/4 percent from 5 percent.

f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.

g. This 1/2 percent sales tax became effective July 15, 1991.

h. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.

i. Includes \$62,187,000 in 1990-91 earmarked for cities and counties.

j. This tax became effective January 1, 1989.

k. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.

l. This tax became effective January 1, 1999, to raise funds for early childhood development programs.

m. This tax became effective January 1, 2001.

n. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

o. Revenues were first received under these programs in 1981-82 for hazardous waste.

p. Insurance taxes amounted to \$1,322,325,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.